Iron County Register

BY ELI D. AKE.

IRONTON. - - MISSOURI.

EDUCATING BY THE EYE.

The Value of Object Lessons as Yet But Imperfectly Understood.

When the art of imparting instruction has so far advanced that people will have learned the value of education by the eye, they will have gone a long way on the highroad to successful teaching.

All of the theory and rules in the world will never give to the mind an idea as correct as may be obtained from a single glance at many of the objects with which we are familar. It is a waste of time to try to impress upon many children any understanding of the forms of certain things. They comprehend them only in the vaguest sort of a way when merely described in words, and give very little, if any, evidence of interest in the matter in hand; but show them a picture or the article itself, and there is something tangible upon which the mind can take hold. And indeed the same rule may apply with almost equal force to children of larger growth. It is only a well-trained mind, familiar with measurements, causes and effects, and skilled in applying the rules of science and art, that can grasp the meaning of an illustration confined merely to words.

The value of object-lessons is only imperfectly understood. If parents and teachers would realize the importance of instruction by the eye, they would find their tasks much easier, and the pupil would make much more rapid advancement than is possible when the discourse is confined entirely upon the line-upon-line and precept-upon-precept form of imparting information.

The value of exhibits and displays of mechanical and other appliances can not be overestimated in education. It is one of the important factors in the training of the young. The country fair, the trade exhibition, any show of implements or machinery is almost sure to draw an admiring crowd of youngsters. A few hours in such a place will often develop a taste that will shape the boy's entire future career. The benefit of such a collection of objects of interest as one sees at the American Institute fair, in New York city, is incalculable, and special arrangements should be made whereby public-school pupils could be admitted without charge on certain days. In companies and under the care of competent teachers they might have a day or hours set apart for them. It might be well to appropriate a morning hour on certain days of the week and have it understood that exhibitors should take special pains to explain to the youngsters the peculiarities and properties of all of the exhibits. This would be a liberal education, and would add new interest to all such occasions.

Every state and county fair or national exhibition should be organized on a basis demanding a certain amount of attention to the training of public-school children. Talent is often latent and only needs some well directed handling to bring it out. Many parents do not realize the importance of sending their children to such places, and therefore the state should look to it that its citizens are as well equipped for life as possible.

The boy who has a little mechanical genius may find himself an inventor after a few hours spent in the intelligent contemplation of high-class machinery. The simplest, and consequently the best, devices in the world have been worked out by people without education and training. They had seen the need of something better than that which existed, and in the clearest and most direct way their thoughts went out toward supplying the lack. It goes without saying that if boys could be deeply interested in mechanical subjects, they would have less thought and care for many of the things that are now only the source of injury and demoralization. The mind can hold but a certain amount, and it would seem unnecessary to impress upon the hearts of parents the important thought that if the child's interest is turned toward useful subjects, there would be less danger of his going astray and following after evil desires and devices. Invention is exhaustless and fascinating, and once a boy is started in this direction, he is quite sure to follow it more or less closely all the days of his life.—N. Y. Ledger.

Success With Biscuits.

The secret of biscuit making is precision and dispatch. Laggards and lazy people are not successful biscuit makers. The best cooks always say they simply throw their biscuits together, and certainly they are not long about it. The cause of success is that biscuits begin to bake before the effervescent qualities of the powder or soda are exhausted. They are live biscuits, and are as light and puffy as beaten eggs. The best biscuits are rather small. The very large ones are not likely to be quite so light. They should be baked in a rather quick oven, and, to be perfect, are a yellowish brown. They must be thoroughly done through, or they are the most unpalatable and unwholesome articles of the bread kind.—St. Louis Republic.

Afraid of Nothing.

The girl had got the young man's pocket-book and was about to go into it.

"Don't open it," he said warningly.

"Why not?" she asked. "Is there anything in there I should not see?"

"There might be."

"That's just why I want to open it."

"Yes, but you mustn't."

"I will," and she began to open it slowly.

"You ought to be afraid to do that," he said reprovingly.

She tossed her head.

"I'm afraid of nothing," she exclaimed defiantly.

"I know it," he sighed, "and when you see what's inside that pocketbook you'll be scared to death."—Detroit Free Press.

Another Want Filled.

Downton—I see you buy the Evening Smiler. Pretty bright paper isn't it?

Upton—Bright! That paper is so absolutely interesting that when you are riding in a street-car, with a lot of ladies standing, you don't have to pretend to be interested.—N. Y. Weekly

—Bible Teacher—"Would you regard the serpent in the garden of Eden as a symbol or an actuality?" Student—"The latter, certainly. I don't understand that intoxicating liquors were known then."—Detroit Tribune.

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CHAPTER I.

Ægan—Why look you cold on me? You know me well.
Ant. S.—I never saw you in my life till now.
—Comedy of Errors.

"THE Clement house, sir! Here you are."

The hackman, descending nimbly from his elevated perch to the smooth white pavement of flagstones, threw open the carriage door and stood surveying the solitary fare whom he had triumphantly captured at the railway station fifteen minutes before.

The fare started up as if from a fit of profound abstraction.

"The Clement house?" he repeated, glancing up at the hotel with its wide stone portico supported by massive pillars and ornamented with its usual quota of smoking, staring, well-dressed idlers.

"Well, driver, what did we agree upon? Seventy-five cents—and here it is."

The money, in glittering silver pieces, was handed out and eagerly transferred to the hackman's pocket; then the gentleman, with a small portmanteau in his hand, emerged from the carriage and walked leisurely up the steps of the hotel.

He was a handsome man, tall, slender and elegant in figure, and he carried himself with a condescending air, as very handsome men are apt to do. He was enveloped in a long, loose ulster, evidently donned to protect his expensive broadcloth from the dust of travel; a soft black hat rested upon his auburn curls. His dark gray eyes were keen and slightly quizzical in expression; his whole countenance, though delicate in features and complexion, denoted strength, determination and reckless daring, with a touch of genuine mirthfulness to which, however, the dark sweeping mustache that he wore gave an odd contradiction by the indescribably mournful droop that it took.

He had scarcely ascended the hotel steps when he was accosted on all sides by the assembled gentlemen.

"North! North! Ye gods and little fishes, if it isn't North back again!" arose a chorus of astonished voices, as the group of idlers suspended all other conversation in order to question the newcomer.

"Why, what does this mean, North? Back before anyone has had time to miss you!" said one, as he held his cigar aloft and hastily adjusted his eyeglasses.

"Come back to get a better start?"

"Afraid your friends wouldn't be able to survive your absence?"

"Forgot something, perhaps?" suggested one brilliant genius, thus bringing himself out in bold relief against the background of vague and unsatisfactory conjecture.

"Was it your heart, North? Inquire up on Delaplaine street, and it will no doubt be returned and no questions asked!"

Thus the running fire of banter went on. The victim of it, halted thus unceremoniously on the very steps of the hotel, stood in bewildered silence for a moment without attempting any response. But after the first pause of utter astonishment he recovered himself and found voice to speak.

"Gentlemen," he exclaimed, in tones that expressed a well-bred surprise and annoyance, "this is a curious misapprehension! I assure you it is a case of mistaken identity. I am not the person whom you evidently think me to be. I have not the honor of knowing you, and indeed I never saw you before."

The gentlemen addressed looked blank in their turn for an instant; then a derisive laugh swept around the circle.

"Hear! hear!" cried two or three, applaudingly.

"'Mistaken identity'—'not the person we think him to be!'" echoed mockingly from lip to lip.

"Didn't we bid you good-by only four hours ago, fairly bowed down with grief because you assured us that you would be gone for two whole weeks? And now here you are back again like the proverbial penny!"

"What do you mean?" demanded the newcomer, with a perceptible increase of bewilderment and indignation. "I never was at the Clement house, never was in X—— before in my life!"

Upon this declaration the laughter and protests broke out afresh.

"Oh, I say, North, you've carried this far enough!" cried the brilliant genius who had previously distinguished himself. "Have you suddenly lost your senses, or do you imagine that we have all taken leave of ours? It is no use, you know, your trying to deny your own identity, when here are a dozen of your daily associates and intimate friends all ready to swear to it."

"I assure you, gentlemen—" the voice had the inflection of rising anger, but it was quickly drowned in the laughing comments of the others.

"Come, come, North," testily interposed the gentleman with the eyeglasses, "you've perjured yourself quite enough. Where's the use, you know? You surely can't think of carrying this poor little farce any farther. Aren't you Ollin North, attorney at law? Answer me that!"

"Allan North, attorney at law?" repeated the gentleman, an additional wave of perplexity sweeping over his face. "Why, yes, to be sure I am; but—"

A roar of laughter interrupted him.

"Well done, North! Capital!" cried the applauding crowd. "When are you going on the stage? That facial expression is fine! You'll make your mark as a first-class comedian!"

"Really, this is preposterous—I protest," began the stranger, rallying once more; when suddenly a voice thin and weak, but evidently the voice of one in authority, interposed:

"What's the circus?" lisped Col. Dayton, the gentlemanly manager, as with his incongruous combination of two hundred pounds avoirdupois and a small voice delicately pitched on the tone of C above, he advanced upon the scene.

"Col. Dayton, just look at this gentleman and tell us who he is!" cried a dozen laughing voices before the stranger could speak.

"This gentleman?" repeated the benign and astonished colonel, his round blue eyes roving over the group and then fixing themselves like two animated interrogation points upon North. "Why, you don't say so—you here, Mr. North? What's up? Back to stay? Concluded not to go east after all? Nothing happened, I hope?" For as he watched the face of the man whom he was addressing a growing perplexity and uneasiness became apparent in the colonel's countenance and manner.

"You would think something had happened, colonel, if you could hear him talk. He is actually trying to make us believe that he never was at the Clement house before, and that he doesn't know one of us! What's your opinion of the case, colonel—temporary mental aberration?"

The good colonel stared curiously at North for an instant, then broke into a musical little laugh that shook him gently from head to foot. An expression of calm despair swept over North's countenance as the notes of mirth were taken up and loudly echoed by the others.

Suddenly checking himself in his laughter, possibly because of the expression he caught in North's eye, the colonel coughed asthmatically for a moment, and drawing a large handkerchief from his pocket he mopped his flushed face with it, glancing furtively at North the while from behind the ambush of snowy cambric. He was still chuckling with suppressed merriment when he finally spoke again, as everyone was evidently waiting for him to do.

"That's not so bad now, gentlemen—not so bad!" declared the colonel, who had a happy appreciation of humor, however absurd or whimsical it might be, and an amiable habit of sympathizing with any nonsense that might be afloat. "Glad to see you here again, anyway, Mr. North. You'll have the same rooms again, I suppose? They haven't been taken yet, you see. Kept 'em for you all this time!"

This was said with renewed chuckling and an air of good-naturedly, though clumsily, carrying on the pleasantry that Mr. North had originated.

"Confound them all!" thought the latter in despair. "Whoever heard of such a case? How dare they dispute my word? Oaths and protestations seem to have no more weight than a feather against their own stupid preconceived ideas. I begin to feel my reason tottering, my memory failing me! Where did I ever see these idiots before? It's all nonsense; I never saw them in my life! And yet I am certainly Allan North, attorney at law. How could they know me so well if they had never seen me before? Was I here four hours ago? Am I their old friend and comrade? Or am I dreaming—bewitched? No, no! It is a case of mistaken identity; I am clearly the unhappy victim of some other fellow's good fortune his strange and unaccountable resemblance to me. The same name, too; what a singular coincidence! Upon my word, this savors of comedy, and, since it is forced upon me, I'll take my role and see what I can make of it. I'm in the hands of these harmless lunatics who think they know who I am better than I do myself; so I'll humor them for the present. It's a queer entanglement, but protestations are useless unless the other fellow should turn up and settle the question; and, so far as I can see, the best thing for me to do is to drift with this tide which I have found it so impossible to stem, and let the results take care of themselves. It cannot do any harm. How could anyone blame me for it, under the circumstances?

HIS ROUND BLUE EYES FIXING THEMSELVES UPON NORTH.

And, really, I might as well combine a little innocent amusement with the important business that calls me to X——. Unless I am vastly mistaken, this promises to be the most diverting experience I ever happened upon!"

This soliloquy flashed through North's mind in a very brief time, during which he stood abstractedly in the center of the group whose chaffing remarks he only half heard or comprehended; and as it reached this definite conclusion he resigned himself to his fate with a sense of reckless enjoyment.

"Certainly, colonel," he said, having caught the title, though the name of the gentlemanly manager had escaped him, "the same rooms, by all means. By the way, shall I register?"

"As you please, Mr. North; as you please. When will you leave off jesting?" And the expression of vague uneasiness again appeared on Col. Dayton's round, rosy face. "Just step into the office a minute, anyway. The clerk's got a letter that was sent up after you left this morning. You didn't tell us where your correspondence should be forwarded to, so we were in something of a puzzle to decide—" The rest of the sentence was lost in the colonel's puffing endeavor to open the heavy swing-door.

Allan North, attorney at law, was glad to escape from the hilarious crowd on the hotel steps and followed the colonel into the office. But here another difficulty confronted him, when a dainty missive bearing a lady's chirography was placed in his hand.

True, the envelope was addressed simply to "Mr. North, Clement House, City," and was not he that gentleman?

But then, very probably at the time the letter was written he was not within one hundred miles of the Clement house and had never even heard of the place.

It may appear to the cool, dispassionate reader that North's proper course at this point was too obvious to admit of any hesitation or mental debate. Nevertheless he did hesitate; and he did argue within himself what line of action he should adopt. Refuse to take the letter? That would give rise to renewed questions, explanations and ridicule, which, in view of his late trying experiences, he did not wish to provoke. How would it do, for instance—

His reflections were suddenly arrested by the discovery that the envelope was not sealed. A vague sense of relief came to his mind, as if he now saw an easy and justifiable solution of the difficulty.

He paused in his speculations. A sudden suspicion darted like lightning into his mind, then as suddenly was dismissed.

"Oh, no, that is impossible!" he mentally declared the next instant. "Quite out of the question. And yet the

HE SUDDENLY RECOLLECTED THE LETTER.

name— No, no! It cannot be! There must be some other explanation of the mystery. I will glance over this letter when I get to my room and see if it affords any clew to the solution."

With this decision he turned to the books and registered in dashing but somewhat illegible characters:

"A. North, New York."

"And now, colonel," he said, turning around to that gentleman, "where are you going to put me?"

"Where am I going to put you?" The colonel's amazed countenance was a study as he repeated the question. "What on earth are you thinking about, Mr. North? Your rooms are precisely as you left them this morning. Here Sam," summoning a colored porter, "take Mr. North's valise up to 54."

A few minutes later North found himself in the suite assigned to him, evidently the apartment of his mysterious double. He proceeded with much curiosity to survey his new domains.

There was nothing in the appointments that especially attracted his attention, except a large black walnut writing table. The many drawers that it contained were locked, as he discovered when he attempted to open them. The pigeonholes were empty; a few books were ranged neatly beneath them. Everything indicated a careful preparation for the absence of the owner.

Having ascertained that his surroundings were entirely non-committal, North surrendered himself once more to baffled speculations, which he pursued from the depths of a luxurious lounging chair.

"If a man is not what he thinks himself," he began, speaking aloud, as he frequently did in soliloquy, "but what the world thinks him to be, then I am entitled to the possession of this room, the use of all it contains, all the prerogatives of the rightful tenant. And yet I solemnly affirm that I never was in this deluded place before in the whole course of my natural existence! Isn't that a curious contradiction of facts and appearances? However, this will all come out right some time. There is nothing so crooked that time cannot make it straight; and why should I trouble myself about a misapprehension for which I am in no degree responsible? I will pursue the even tenor of my way, neither aggressively asserting my own identity nor endeavoring to assume that of my mysterious double; and then, come what may, the dear public, and not I, will be to blame."

At this point in his soliloquy he suddenly recollected the letter in his pocket.

"Ah!" he exclaimed, drawing it forth hastily and once more examining the address, "this is one of the prerogatives! An open letter is supposed to be designed for the perusal of the general public. 'Mr. North, Clement House, City.' Well, I am certainly that gentleman, so here goes! I shall see what my fair unknown correspondent has to say."

Very little, but entirely to the point, as he discovered on glancing hastily over these delicately traced lines:

"Mrs. Maynard will be at home this afternoon at two o'clock. Will it be convenient for Mr. North to call at that hour?"

At the top of the sheet he now noticed the handsomely engraved address: "No. 33 Delaplaine street."

"Maynard—Mrs. Maynard," mused North, abstractedly, dropping the hand that still held the perfumed sheet in its listless grasp and frowning at the carpet as if he expected to find somewhere amid its warp and woof the thread that should unravel this mystery. "Where have I heard that name lately? It seems to me I ought to know. Two o'clock—'this afternoon at two o'clock.'" He drew out his watch suddenly and consulted it. "It is now precisely 12:30. H'm! 'No. 33 Delaplaine street.' (And pray, where may that be?) 'Will it be convenient' (oh, very convenient, but how about the expediency?) 'for Mr. North to call at that hour?' Short and sweet; and eminently unsatisfactory. No light whatever from this source. The mystery only grows deeper, my position more involved. Shall I call on Mrs. Maynard, or not? It would be a piece of unparalleled daring! To go, or not to go; that is the question!"

[TO BE CONTINUED.]

TAX REFORM DEPARTMENT.

(This department aims to give everybody's ideas about taxation (not tariff). Write your opinions briefly, and they will be published or discussed in their turn by the editor or by a member of the Taxation Society. Address, "Taxation Society," this office or P. O. Box 88, Buffalo, N. Y.)

Very Much Mixed About Taxation.

The editor of the Columbia Times, Cincinnati, O., says:

"'Tax Reform' is the title taken to itself of an association, with headquarters at Buffalo, N. Y. It discusses and invites discussion of taxation in its varied phases, with the object of ultimate universal conviction that taxation should apply only to landed property, and that it be taxed for all it is worth or all it would sell for. The remodeling of the long practiced system of levying on personalty and realty so as to exempt personal estate and double or treble the levy on real estate to maintain government would surely prove a vexatious job, and not one fraught with blessing. Certainly the person rich with dollars of money, on which there could be no tax under the proposed reform, would not seek to invest in land, in which every dollar of it would be subject to taxation, and just as certainly the land owner would become extremely determined to sell his land for money in order to avoid payment of taxes. Under such conditions in less than half a life-time, probably in Henry George's days, land would lose its money value. * * * Improvement and progress would get a knock-down, and the land become valueless and ownerless; hence free to all as the air that is breathed. The article to the Voice signed, Bolton Hall, shows careful preparation and ability. But for the overruling avarice and penchant in the majority of men for the "almighty dollar," which he failed to have in view in writing it, it would be as logical in point as it is smooth in preparation. The tax reform and all reforms are desirable, all well-meaning persons, whether worth much or little, will admit. But a proposed reform that would make A who has $1,000 worth of land pay an increased tax to enable B who has $1,000 in dry goods or bonds or money to go free of tax would appear, and be, too palpably unequal in application to be fruitful of good. Doubtless, however, the association, embracing the intelligence it does, will bring out a great deal of expression—some fallacious and some pertinent—on the subject, and possibly through a continuous investigation may really solve the 'tax problem' and evolve into existence a better condition for every man, both as to preparation for his death and his taxes."

REPLY.

Neither the advocates of a single tax on land values, or those who favor taxing real estate only, have ever proposed to double or treble the levy on real estate. In the state of New York for instance, the abolition of all taxes on personal property would at most add but one-ninth to the tax rate. Even this slight increase would be merely nominal, since real estate owners would receive direct benefits, through the greater production and investment of capital in all branches of industry (consequent upon its relief from taxation) which would more than compensate them.

The fears of the Times editor that if land were as free as air to all, it would become "valueless and ownerless," are wholly without cause. There is not the least danger that men will stop using valuable land merely because they would not be taxed on their personal property—stocks, machinery, implements, &c.

If B's dry-goods or money are taxed, the tax will be shifted to the consumer of goods or borrowers of money. Interest will be higher, less money will be invested in business or manufacturing, and real estate will fall in value. A tax on real estate is the most equal because every person either owns or uses real estate.—Taxation Society Editor.

Just Taxation: Not Socialism.

It seems that a contest is coming in American politics between those who favor freeing labor by raising public revenues by the taxation of monopoly values, and those who believe in a socialistic government which shall own and manage all industries. Against the latter scheme the National Economist, official paper of the Farmers' Alliance and Industrial Union, makes some pertinent objections. Replying to a socialist paper which claimed that because the Christian religion taught co-operation as the law of right living, therefore, Socialism was Christian, the Economist says:

"A more dangerous argument could not be circulated among free and independent people. Christ did not teach any such thing in the sense contemplated in this article. Christ taught that virtue and merit should be rewarded and vice and wickedness punished. Of all the wicked systems ever advocated by man, and the most directly opposed to the teachings of Jesus Christ and his apostles, the one that would rob man of his freedom and independence, and submerge him with no rights and responsibilities in a government so centralized and despotic that it exercised supreme power, and the subjects became merely atomic parts of a unified whole in which there could be no conflict, is the worst and most pernicious and debasing.

"The loss of life in the conflict engendered in the competitive system is a very small matter compared to the loss of life and character, of happiness and soul, that must attend the degenerated and hopeless condition of man with nothing to encourage him to virtue and action. God inaugurated the competitive system in all kinds of animal and vegetable life, and the wisdom of His laws is always demonstrated when they are fully understood. Therefore, when man finds his conclusions so widely at variance with the laws and teachings of God as are those of the socialist, he should revise his creed and study the situation until an enlightened understanding enables him to appreciate the wisdom of the Most High, where dense ignorance had prompted him to seek to excel it."

The Joke is on the Tax-Payer.

Some one wants to know why we don't enliven our tax column with a little more jokes. The way men pay their taxes without knowing what they are for is joke enough for our side.

MR. LABOUCHERE said: "I do not pay any attention to this Henry George nonsense; but if someone would propose one tax on land values, that would be worth something."—Fr. Huntington.

Stop Taxing Improvements.

ITHACA, N. Y., Feb. 15, 1893.

MR. BOLTON HALL, New York City—Dear Sir: In a recent letter you called my attention to the platform of the New York Tax Reform association. I have since examined the same carefully, and have read the book entitled, "Who Pays Your Taxes?" I find myself compelled to differ from the views expressed in the platform. I think the taxing of improvements on real estate would prove as pernicious as taxing free capital. Moreover, to drive farmers away is as bad as to drive capital away. I believe in combining an income tax with real estate taxation. I fear that the exclusive taxation of real estate would, on the whole, increase the burdens of the farmers.

Very truly yours,
EDWARD A. ROSS,
Political Economy and Finance, Cornell College.

REPLY.

You are undoubtedly correct in the opinion that taxing improvements on real estate would prove as injurious as taxing capital, yet there has been no system of taxation devised except that proposed by Henry George (which the farmers are not ready to adopt) that will not tax capital in some form.

We venture to disagree with your belief that if real estate alone were taxed, the farmer's burdens would be increased. The assessed value of the farm lands of this state is only about ten per cent. of the entire valuation of real estate. Exempting personal property would in the long run benefit the farmers more than almost any other change in existing conditions.

In regard to an income tax there is little more to be said than in the chapter of "Who Pays Your Taxes," devoted to that subject, which shows the weakness and fallacies of that form of taxation.—New York Tax Reform Association.

Less Taxation—More Factories.

The proposed repeal of the ordinance exempting manufacturing plants in this city from taxation is a step which should not be taken without the most serious deliberation. Since its passage several new manufacturing enterprises have been established here, some of them within the limits of city taxation, but the largest and most productive, like the great works at Sparrow's Point and Curtis Bay, without those limits. The latter, however, doubtless expect to be brought within the city at no distant day and to thus enjoy the benefits of tax exemption. A sentiment, moreover, is growing in other parts of the state in favor of the exemption of manufacturing plants from taxation, and a number of the most important towns in the state have either secured the privilege from the legislature or intend to ask for it next year. It is also within the probabilities that those flourishing manufacturing centers below Baltimore on the Patapsco, seeing the advantages which this city reaps from exemption, will soon apply for it, so that the city council should be careful in acting upon the proposal for a repeal of the law.

Precipitate action of this sort may not only frighten capital away which proposes to invest in manufactures here in Baltimore, and induce that already invested to take flight, but it may dampen the hopes of the thriving towns in the counties which have lately taken a fresh start, and are anxious to enjoy privileges which have aided the growth of Baltimore.—Baltimore American.

Pity the Poor Bachelor.

The serious proposition by the provincial goverment of Quebec to impose a tax or license of from $100 to $500 upon bachelors has created something of a sensation in the cool and breezy land. There is no disposition upon the part of the unmarried men to treat the matter flippantly, as it is believed the government is in earnest. It is complained in Quebec that there is a growing indisposition upon the part of men to get married and that there is no excuse for monasticism. In some of the far western states there is a girl famine, but in Quebec the supply is largely in excess of the demand.

From what point of view the question is regarded or upon what theory the tax is proposed we are not advised. It may be that failure to marry is regarded as a crime, to be punished by fine or imprisonment. Or it may be that celibacy is regarded as a blest estate, for which any man should be willing to pay liberally. If the first theory is the one to be adopted, then great injustice may be done. Many men would be only too glad to get married, but can find no one who is willing to marry them. It would be manifestly improper to punish a man for not doing what he can not do.

Rewards for Land Sharks.

Unequaled taxation has many phases. In some towns unoccupied or unimproved land is held at high prices for building purposes. Its value may be yearly increasing by reason of the demand for it, yet because no income is derived from it, the assessors allow it to be taxed for perhaps a tenth of the price which the owner asks for it, until a sale is actually made to some one who desires to improve it, or build upon it to the benefit of the town, when the taxes are put up at once, as they are productive property. This is virtually offering a premium to the land sharks who gather up such lots and hold them until they make exorbitant profits by selling to those who need them. Thus the idle acres of the rich man are paying a less tax than the smaller fields of the market gardener, or even the building lot and family garden of the mechanic by the side of him. The former is classed as unimproved land, and the two latter as productive land.

Unjust Discrimination.

The collateral inheritance tax is bad enough without extending its operations to the direct inheritance of personalty.

Whether this species of taxation be constitutional or not, it is wrong in principle on account of a double taxation of property in one year; in other words, it places a penalty upon death.

In the year of a decedent's death, his property is taxed before and after that event.

There can be no justification for the imposition of such a burden.

In addition to that it is unjustly discriminating, inasmuch as it is based upon the idea that men must be punished for accumulating wealth, and that punishment shall be in proportion to their success.

Such a tax, to be justifiable at all, should be levied on all estates without reference to their value.

We are not quite ready for socialism in any of its forms.

GENUINE HOSPITALITY.

Hints to Young Housekeepers About the Art of Entertaining.

A great deal has been written about the need of young housekeepers hoarding their means, and the folly of entertaining too many guests. It is perfectly true that a great number of visitors may be a serious drain on the resources of a family of limited means. It is also equally true that those who do not entertain their friends become narrow and selfish in their ideas, and that there is nothing that tends to broaden the heart and mind so much as genuine disinterested friendship.

The husband who is jealous of the attentions which his wife pays to her girl companions is a despicable and narrow-minded man. The woman who grudges her husband the companionship of his friends, and who fails to receive them with cordiality when they are companions worthy of him, can not hope to enjoy her husband's entire confidence. If he does not bring his friends home it is likely that he will see them at the club, or some place away from his home. There are homes that are unworthy the name, mere hostelries on life's journey, where the sunshine of true hospitality never comes.

Sometimes a spirit of niggardliess prevents the family from receiving their friends, but more often it is a spirit of mean pride, a desire to make a more lavish display than our means will permit. There is no hospitality in a display beyond our means. And this deceives no one, least of all our friends, who are likely to be acquainted with our means, are likely also, if sensible persons, to be embarrassed by our extravagance, rather than complimented by it. If we would be true hosts we must live true lives day by day, so that we shall not be ashamed to set a plate at our table at any time for the passing guest. We must, in the homely old phrase that has such a ring of true hospitality about it, "make our friends at home." In order to do this we need not set up a gorgeous table and deck out our house in rivalry to their own, but receive them without formality or show, and with that true hospitality of the heart which is appreciated by the genuine and true. Even if we have only a dinner of herbs to offer to our guest, if it be served in the spirit of true hospitality it will be better than a stalled ox, where pride and envy is, and with them the spirit of contention.

The spirit of the true host is not governed by his wealth. The truest hospitality may be found as often in the simple cottage as in the stately mansion. It has naught to do with external state. The genuine friend is always the true host, be he poor or rich. The false and pretentious woman or man is incapable of true hospitality. They may dwell in lordly halls and welcome their friends with baronial splendor, but the ring of friendship is not in their voice. They are thinking more of dazzling their guest with their own importance than of ministering to his welfare. The true hostess is forgetful of herself in the care of her guests, though she never burdens them with her care. She rather seeks to minister to their needs in so quiet a manner that they do not feel that they are the cause of extra trouble.—N. Y. Tribune.

TAKEN AT HIS WORD.

A Witness Who Knew How to Deal With a Badgering Lawyer.

A lawyer who was cross-questioning some witnesses, and had done everything in his power to confuse them, brusquely asked them, when other methods failed, to speak up louder."

The last man called, a burly countryman, decided that he would take the lawyer at his word, so in response to the first question, what his name was, he replied in a voice that reverberated through the building,—

"John Brown, sir-r-r-r."

"I guess you've been drinking this morning," said the irate lawyer, sternly.

"Yes, sir-r-r-r," replied the witness, as though calling to a neighbor two miles distant.

"I thought so," said the lawyer, triumphantly. "What did you take?"

"Coffee, sir-r-r-r," shouted the witness.

A burst of laughter from the court-room disconcerted the lawyer for a time, but when the merriment had subsided he asked, nothing daunted:

"I guess you had a little something else in your coffee, didn't you?"

"Yes; sir-r-r-r," still came the reply.

"Ah, now we're coming to it!" said the lawyer, rubbing his hands, and winking to the jury. "Now, my good man, don't be afraid, but speak right out and tell the jury just *what* you had *in* your coffee."

The witness filled his lungs for a tremendous effort, and thundered:

"A spo-o-o-on, sir-r-r-r."

The court-room, bench and bar were convulsed with laughter, and the badgering lawyer lost his case.—Yankee Blade.

Funerals and Holidays.

The morning papers announce the death of some ex-statesman and clerks going to their work find the funeral decorators shaking out the folds of the inevitable black goods. Then their first exclamation is: "We shall have a holiday to-day and on the day of the funeral! Who's dead?" Black has come to be known as the holiday attire of the government departments. Merchants actually advertise "holiday sales" for days when dead statesmen are to be buried, and the clerks rush out to hunt bargains or drink beer while the buildings are mourning. Washington is a city of funerals. When they haven't the corpse they have the demonstration and the funeral oratory. The eulogies over dead members and senators in the house and senate have become a dismal farce. Day after day the business is interrupted by the announcement of eulogies to be pronounced over men who died months, perhaps a year, before; and often the man whose praises are to be pronounced in tearful eloquence has never been in congress at all, but has died soon after election and is known to none.—Washington Letter.

A Mean Husband.

Young Wife—What! it is only ten o'clock, and here you are at home already from your club.

Young Husband—Yes, left early on purpose; but you don't seem to be pleased with my coming home early.

"It's all right, but I was hoping you would come home late, so I could get off my first curtain lecture."

"Sorry to disappoint you, my dear."—Texas Siftings.